

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Tippecanoe Valley School Corp (4445)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$54,875	\$50,447	\$219,377	n/a	300%	335%
	11100 Regular Programs; Elementary	\$2,394,619	\$2,540,307	\$2,440,666	\$2,697,871	13%	6%	11%
	11200 Regular Programs; Middle/Junior High	\$1,189,815	\$1,266,070	\$1,306,308	\$1,521,425	28%	20%	16%
	11300 Regular Programs; High School	\$1,536,344	\$1,620,915	\$1,715,128	\$1,880,126	22%	16%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$21,359	n/a	n/a	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$35,100	\$0	\$45,500	n/a	30%	n/a
	11410 Vocational Education; Agriculture A	\$49,966	\$74,154	\$75,324	\$94,995	90%	28%	26%
	11430 Vocational Education; Distributive Education	\$20,295	\$16,521	\$17,050	\$21,989	8%	33%	29%
	11440 Vocational Education; Health Occupations	\$0	\$3,000	\$3,760	\$1,550	n/a	-48%	-59%
	11460 Vocational Education; Occupational Home Economics	\$48,610	\$63,705	\$65,648	\$84,593	74%	33%	29%
	11470 Vocational Education; Business Education	\$6,008	\$17,305	\$18,246	\$33,916	465%	96%	86%
	11480 Vocational Education; Industrial Education A	\$48,396	\$57,465	\$59,946	\$86,153	78%	50%	44%
	11490 Vocational Education; Industrial Education B	\$13,403	\$0	\$0	\$0	-100%	n/a	n/a
	11520 Vocational Education; Area School Participation	\$0	\$6,010	\$11,221	\$7,134	n/a	19%	-36%
	11590 Other Vocational Education Programs	\$0	\$676	\$1,163	\$1,915	n/a	183%	65%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$33,450	\$35,045	\$29,607	n/a	-11%	-16%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$13,798	n/a	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$24	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$12,195	\$16,865	\$30,358	\$8,493	-30%	-50%	-72%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$12,381	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$3,087	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$14,158	\$0	\$0	\$0	-100%	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$20,311	\$3,734	n/a	n/a	-82%
	12330 Physical Impairment; Visual Impairment	\$0	\$14,883	\$21,250	\$14,790	n/a	-1%	-30%
	12340 Physical Impairment; Hearing Impairment	\$0	\$100,212	\$129,547	\$147,737	n/a	47%	14%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$107,854	\$97,407	\$42,965	n/a	-60%	-56%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$303	\$1,443	\$0	n/a	-100%	-100%
	12510 Culturally Different; Communication Disorders	\$53,224	\$15,000	\$28,875	\$39,160	-26%	161%	36%
	12520 Culturally Different; Compensatory	\$10,508	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$280,975	\$491,292	\$487,076	\$279,181	-1%	-43%	-43%
	12610 Learning Disability	\$0	\$0	\$0	\$378,755	n/a	n/a	n/a
	12810 Special Education Preschool	\$45,375	\$36,214	\$39,013	\$51,091	13%	41%	31%
	12900 Other Special Programs	\$23,453	\$100,262	\$69,099	\$56,736	142%	-43%	-18%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$6,707	\$6,941	\$8,820	n/a	31%	27%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$1,875	n/a	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$22,282	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$18,184	\$15,866	\$18,843	\$28,550	57%	80%	52%
	14300 Summer School Programs; High School	\$10,456	\$49,098	\$56,765	\$60,148	475%	23%	6%
	16100 Remediation Testing	\$26,738	\$40,919	\$41,836	\$30,071	12%	-27%	-28%
	16200 Preventive Remediation	\$107,719	\$114,113	\$112,522	\$136,608	27%	20%	21%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,716	\$1,745	\$3,234	\$4,112	11%	136%	27%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$8,952	\$0	\$0	\$0	-100%	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$157,429	\$0	\$0	\$0	-100%	n/a	n/a
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$9,000	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$24,977	n/a	n/a	n/a
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$17,681	n/a	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$129,873	\$85,248	\$107,704	\$117,842	-9%	38%	9%
	22220 Library/Media Services; School Library	\$83,233	\$71,567	\$68,339	\$84,837	2%	19%	24%
	22230 Library/Media Services; Audiovisual	\$16,322	\$3,189	\$6,304	\$5,954	-64%	87%	-6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$92,447	\$47,831	\$40,235	\$25,063	-73%	-48%	-38%
	22290 Library/Media Services; Other Educational Media Services	\$500	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$377,542	\$440,285	\$441,382	\$494,492	31%	12%	12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$180,034	\$207,257	\$197,133	\$173,370	-4%	-16%	-12%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$5,958	\$2,821	\$5,870	\$5,516	-7%	96%	-6%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$27,758	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$1,500	\$0	\$0	n/a	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$236,604	\$474,788	\$395,928	\$209,189	-12%	-56%	-47%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement Total		\$7,234,357	\$8,235,372	\$8,227,366	\$9,256,279	28%	12%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$5,000	\$0	\$0	n/a	-100%	n/a
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$7,850	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$206,637	\$323,927	\$336,939	\$406,310	97%	25%	21%
	21310 Health Services; Service Area Direction	\$4,427	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$5,106	\$2,282	\$3,411	\$61,044	> 500%	> 500%	> 500%
	21340 Health Services; Nurse Services	\$65,488	\$93,230	\$99,771	\$41,972	-36%	-55%	-58%
	21390 Health Services; Other Health Services	\$0	\$17,990	\$11,954	\$4,482	n/a	-75%	-63%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$30,768	n/a	n/a	n/a
	21420 Psychological Testing	\$0	\$59,180	\$5,907	\$391	n/a	-99%	-93%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$35,488	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$8,324	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$0	\$99,766	\$160,385	\$175,988	n/a	76%	10%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$16,335	\$3,659	\$15,863	n/a	-3%	334%
	22110 Improvement of Instruction; Service Area Direction	\$33,396	\$4,383	\$696	\$847	-97%	-81%	22%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,283	\$77,077	\$118,945	\$149,082	> 500%	93%	25%
	22130 Improvement of Instruction; Instructional Staff Training	\$61,234	\$2,546	\$949	\$1,703	-97%	-33%	79%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$73,660	\$46,119	\$33,079	n/a	-55%	-28%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$97,638	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$41,508	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$44,495	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$1,020	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$294	\$28,433	\$22,925	\$44,751	> 500%	57%	95%
	23120 Board of Education; Service Area Assistants	\$0	\$750	\$877	\$900	n/a	20%	3%
	23190 Board of Education; Other Governing Body Services	\$19,427	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$245,116	\$262,976	\$266,864	\$318,799	30%	21%	19%
	23220 Executive Administration; Community Relations	\$31,884	\$16,270	\$9,990	\$14,985	-53%	-8%	50%
	23290 Executive Administration; Other Executive Administration Services	\$56,092	\$22,452	\$24,845	\$12,468	-78%	-44%	-50%
	24900 Other Support Services, School Administration	\$148,442	\$192,063	\$193,305	\$246,671	66%	28%	28%
	25750 Personnel Services; Health Services	\$4,425	\$2,750	\$2,750	\$2,750	-38%	0%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$137,212	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$413,190	\$418,697	\$219,772	n/a	-47%	-48%
Student Instructional Support Total		\$885,252	\$1,714,258	\$1,728,989	\$2,156,160	144%	26%	25%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$56,040	\$3,745	\$14,688	\$11,850	-79%	216%	-19%
	23160 Board of Education; Promotion Expenses	\$3,428	\$1,676	\$2,370	\$3,109	-9%	85%	31%
	25160 Fiscal Services; Financial Accounting	\$0	\$1,495	\$1,000	\$0	n/a	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$3,625	\$8,144	\$3,259	\$3,425	-6%	-58%	5%
	25196 Other Fiscal Services; Cash Change	\$2,009	\$2,110	\$2,160	\$2,110	5%	0%	-2%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$433	\$0	\$558	n/a	29%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$879	\$0	\$228	n/a	-74%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$121,431	\$123,213	\$144,588	n/a	19%	17%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,071,932	\$1,226,953	\$1,217,580	\$1,305,700	22%	6%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,641	\$0	\$0	\$379	-96%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$235,696	\$85,423	\$93,097	\$154,415	-34%	81%	66%
	26499 2007 Account Code - Other	\$0	\$8,196	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$107,465	\$143,676	\$30,585	\$131,076	22%	-9%	329%
	27010 Student Transportation; Service Area Direction	\$46,783	\$24,362	\$26,348	\$35,938	-23%	48%	36%
	27100 Student Transportation; Vehicle Operation	\$343,601	\$381,596	\$374,395	\$501,334	46%	31%	34%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$182,676	\$259,299	\$252,348	\$327,468	79%	26%	30%
	27400 Student Transportation; Purchase of School Buses	\$137,430	\$155,671	\$361,884	\$139,912	2%	-10%	-61%
	27500 Student Transportation; Insurance on Buses	\$17,546	\$36,042	\$7,024	\$32,608	86%	-10%	364%
	27600 Student Transportation; Insurance on Pupils	\$0	\$3,885	\$845	\$5,847	n/a	50%	> 500%

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	27900 Student Transportation; Other Student Transportation Services	\$4,582	\$0	\$0	\$0	-100%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$1,091	\$3,184	\$983	\$32,553	> 500%	> 500%	> 500%
	31200 Food Services Operations; Food Preparation and Dispensing	\$245,934	\$317,354	\$321,710	\$339,608	38%	7%	6%
	31400 Food Services Operations; Food Purchases	\$323,221	\$363,294	\$380,064	\$419,165	30%	15%	10%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$22	\$0	n/a	n/a	-100%
	31900 Other Food Services	\$97,811	\$98,397	\$62,873	\$31,203	-68%	-68%	-50%
	33200 Community Recreation	\$7,205	\$14,580	\$15,517	\$15,689	118%	8%	1%
	33300 Civic Services	\$50	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$191	\$3,560	\$1,300	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,769	\$6,768	\$0	\$0	-100%	-100%	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$6,913	\$0	\$0	\$58,453	> 500%	n/a	n/a
Overhead and Operational Total		\$2,905,638	\$3,272,153	\$3,293,266	\$3,698,213	27%	13%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$733,132	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$5,437	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$286,212	\$290,738	\$442,808	n/a	55%	52%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,738	\$8,107	\$13,554	n/a	263%	67%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$40,623	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$44,440	\$45,257	\$158,635	n/a	257%	251%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$50,000	\$0	n/a	n/a	-100%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$24,812	\$0	\$12,524	\$16,545	-33%	n/a	32%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$6,556	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,511,023	\$2,819,461	\$2,809,325	\$2,805,880	86%	0%	0%
	54200 2007 Account Code - Common School Fund	\$109,770	\$101,600	\$107,400	\$48,600	-56%	-52%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$48,000	n/a	n/a	n/a
Nonoperational Total		\$2,431,352	\$3,255,451	\$3,323,351	\$3,534,022	45%	9%	6%
prorated								
	26491 2007 Account Code - PERF	\$99,210	\$113,034	\$94,240	\$50,359	-49%	-55%	-47%
	26492 2007 Account Code - Social Security	\$602,570	\$713,059	\$711,309	\$347,585	-42%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$70,153	\$15,166	\$47,520	n/a	-32%	213%
	26494 2007 Account Code - Group Insurance	\$903,891	\$2,457,274	\$2,470,971	\$1,080,542	20%	-56%	-56%
	26496 2007 Account Code - Unemployment Compensation	\$1,350	\$2,633	\$7,349	\$4,791	255%	82%	-35%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$55,702	\$123,018	\$164,655	\$18,539	-67%	-85%	-89%
prorated Total		\$1,662,723	\$3,479,171	\$3,463,690	\$1,549,336	-7%	-55%	-55%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$8,478,735	\$10,753,236	\$10,719,539	\$10,349,633	22%	-4%	-3%	56.1%	53.9%	53.5%	51.3%
Student Instructional Support	\$1,016,681	\$2,158,513	\$2,204,770	\$2,380,248	134%	10%	8%	6.7%	10.8%	11.0%	11.8%
Overhead and Operational	\$3,192,553	\$3,789,206	\$3,789,003	\$3,930,108	23%	4%	4%	21.1%	19.0%	18.9%	19.5%
Nonoperational	\$2,431,352	\$3,255,451	\$3,323,351	\$3,534,022	45%	9%	6%	16.1%	16.3%	16.6%	17.5%
Grand Total	\$15,119,321	\$19,956,406	\$20,036,663	\$20,194,010	34%	1%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.8%	64.7%	64.5%	63.0%